REMARKS/ARGUMENTS_

1. Rejection of claim 9 under 35 U.S.C. 112, first paragraph:

Claim 9 is rejected under 35 U.S.C. 112, first paragraph as failing to comply with the written description requirement.

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Response:

Claim 9 has been cancelled, and is no longer in need of consideration.

2. Rejection of claim 9 under 35 U.S.C. 112, second paragraph:

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Claim 9 is rejected under 35 U.S.C. 112, second paragraph as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

Response:

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Claim 9 has been cancelled, and is no longer in need of consideration.

3. Rejection of claims 1-9 under 35 U.S.C. 101:

Claims 1-9 are rejected under 35 U.S.C. 101 because the claimed invention is directed to non-statutory subject matter. The claims recite a method / device (claim 9) for performing a mathematical function. Since there is no physical transform to establish a practical application, a useful, concrete, and tangible result appears to be lacking. Therefore, claims 1-9 are directed to a non-statutory process.

25 Response:

Claim 1 has been amended to overcome this rejection. Claim 1 now recites the step of "filtering the audio signal with the adaptive filter to produce a filtered audio signal". In light of this amendment to claim 1, the method of claim 1 now produces a concrete and tangible result since the method produces a filtered audio signal that has been filtered with the adaptive filter. The applicant submits

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that claim 1 is now in allowable form. Claims 2-8 are dependent on claim 1, and should be allowed if claim 1 is allowed. Reconsideration of claims 1-8 is therefore respectfully requested.

Applicant respectfully requests that a timely Notice of Allowance be issued in this case.

Sincerely yours,

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10	U (COTO)		Date:	06/27/2007

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Note: Please leave a message in my voice mail if you need to talk to me. (The time in D.C. is 12 hours behind the Taiwan time, i.e. 9 AM in D.C. = 9 PM in Taiwan.)